

EXHIBIT D



KIM SINATRA
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31 January 2013

BY EMAIL AND COURIER

Kazuo Okada
Ariake Frontier Building Tower A
Tokyo, Yokohama 135-0063
Japan

Dear Mr. Okada,

We received your letter addressed to the Board of Directors by email and by courier. All hard copies delivered to us have been distributed to members of the Board. Your requests for additional information and documents and for an independent investigation have been placed on the agendas for upcoming meetings of the Company's Compliance and Executive Committees.

Our lawyers have advised Mr. McCrea that we are quite concerned regarding your public dissemination of confidential Company records. We have asked that the source of those documents be revealed, that the court records be sealed and, that while you serve as a director of Wynn Resorts, Limited, you abide by the obligation of confidentiality with respect to the Company's proprietary business records, regardless of how you obtain them. If you have any questions regarding applicable policies, please feel free to contact me.

Sincerely,

Kim Sinatra, Secretary

cc: Stephen A. Wynn
John J. Hagenbuch
Dr. Ray R. Irani
Robert J. Miller
J. Edward Virtue
Alvin V. Shoemaker
D. Boone Wayson
Elaine P. Wynn